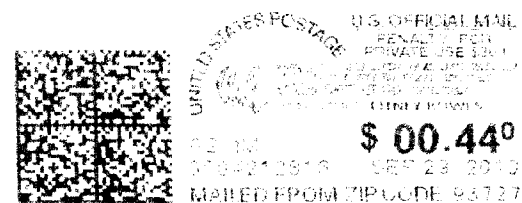


EXHIBIT #10

Internal Revenue Service
Appeals Office, Fresno Campus Appeals
P.O. Box 24018
Fresno, CA 93779-4018

Official Business
Penalty for Private Use, \$300



Larry Stuler
565 Addison Street
Washington, PA 15301

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